CIGARETTE TAX CHANGES

Exhibit A

[Effective] [Date]	State	From	To	Difference
1986				
March '86	Nebraska	18	23	+ 5
May '86	Hawaii	24	28	* + 4
July '86	Colorado	15	20	+ 5
	Florida	21	24	+ 3
	New Mexico	12	15	+ 3
	Rhode Island	23.4	25	+ 1.6
1987				
January '87	Hawaii	28	30	* + 2.0
April '87	District of Columbia	13	17	+ 4.0
	Idaho	9.1	18	+ 8.9
	Utah	12	23	+11.0
June '87	Oklahoma	18	23	+ 5.0
	Minnesota	23	38	+15.0
July '87	Indiana	10.5	15.5	+ 5.0
	Ohio	14	18	+ 4.0
	North Dakota	18	27	+ 9.0
	Nebraska	23	27	+ 4.0
	Nevada	15	20	+ 5.0
	New Jersey	25	27	+ 2.0
September '87	Wisconsin	25	30	+ 5.0
October '87	Texas	20.5	26	+ 5.5
1988				
January '88	Hawaii	30	33	*+ 3.0
	Michigan	21	25	+ 4.0
March '88	Iowa	26	34	+ 8.0
July '88	Rhode Island	25	27	+ 2.0
1989				
January '89	California	10	35	+25.0
	Hawaii	33	35	*+ 2.0
April '89	Connecticut	26	40	+14.0
May '89	New York	21	33	+12.0
June '89	Washington	31	34	+ 3.0
July '89	Wyoming	8	12	+ 4.0
	North Dakota	27	30	+ 3.0

* Hawaii's tax is 40% of wholesale price.

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Source: https://www.industrydocuments.ucsf.edu/docs/hzfj0004